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How to Close a Business in Quebec: REQ, Tax and CRA Steps

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Executive Summary

To close a business in Québec, first identify its **legal form**, then close each **tax, payroll and permit account** that actually exists. A registered sole proprietor normally files an REQ declaration of radiation; a general or limited partnership uses sequential dissolution and liquidation notices; a Québec corporation uses dissolution or liquidation papers; and a federal corporation dissolves through Corporations Canada and separately reviews its Québec registration. A corporation continues as a legal entity until its certificate takes effect, even if operations have stopped. (quebec.ca) (quebec.ca) (ised-isde.canada.ca)

The order is agency-specific. Revenu Québec instructs corporations and partnerships to request cancellation of their GST/HST and QST registrations **before dissolution**. It normally asks for those cancellations together, and the last sales-tax return is generally due **one month** after the final reporting period. A business physically located in Québec generally deals with Revenu Québec for GST/HST, while CRA's business number contains separate program accounts that may require their own closure request; **RC145** is one CRA form for closing BN accounts. REQ radiation does not perform those tax-account steps. (revenuquebec.ca) (revenuquebec.ca) (canada.ca)

The shortest common filing clocks concern employers. Revenu Québec and CRA describe final source-deduction remittances within **seven days** after cessation, with Québec RL-1 and federal T4 or T4A information generally due within **30 days**. A Québec employer with a CNESST insurance file has **45 days** after the last worker's permanent departure to report the event and file a salary declaration. Corporate income-tax returns are generally due within **six months** after the relevant tax year end, and the dissolution certificate defines the corporation's last tax period. Verify the trigger for every deadline against the actual account and final date. (revenuquebec.ca) (canada.ca) (cnesst.gouv.qc.ca) (revenuquebec.ca)

Before cancelling a bank account, portal access or business address, save the books, filings, assessments and notices; designate a records custodian; and arrange delivery of late correspondence. Retention rules vary by record and legal form, ranging from the CRA's **two-year** rule for certain dissolved-corporation records to **six-year** tax and accounting requirements. The REQ and Corporations Canada public searches then provide a

final status check, while tax-account confirmations must be retained separately. This guide covers voluntary solvent closure and flags assets, liabilities, employees and licences for professional review when the facts are complex. (canada.ca) (revenuquebec.ca) (legisquebec.gouv.qc.ca) (ised-isde.canada.ca)

Introduction and Background

A Québec owner who has decided to stop operating faces several independent administrative tasks. The enterprise register records legal identity and registration status; Revenu Québec administers provincial taxes and, for businesses physically located in Québec, goods and services tax and harmonized sales tax (GST/HST); the Canada Revenue Agency (CRA) manages other federal program accounts. CRA says each program account has its own closure procedure, while Revenu Québec separately requires cancellation of its sales-tax registrations. (canada.ca)

This guide covers **voluntary closure of a solvent small business** as of **September 24, 2026**. It is a process map for sole proprietors, partnerships, Québec corporations and federally incorporated companies registered in Québec. A temporary pause, sale, or inability to pay is a different decision and may require specialized advice. The owner should first determine the legal form, list every account and permit, select a defensible final operating date, and identify who will keep the records and receive mail. A corporation is a distinct legal entity that continues to exist until dissolved, so merely stopping invoices does not finish its legal life. (educaloi.qc.ca)

Five different events must be distinguished: stopping sales, cancelling Québec enterprise registration (radiation), dissolving a legal person, cancelling tax or payroll program accounts, and filing final returns. They may have different effective dates. The order matters because final remittances, retained property, access to portals, and the public record can survive the last customer transaction. Revenu Québec explicitly says corporate income-tax returns generally continue until dissolution, and CRA says an unreported dissolution can leave a corporation treated as still existing for filing purposes. (canada.ca)

Closure Paths and Legal Forms

First decide what is ending

A **sole proprietorship** is the individual's business, without a legal existence separate from that owner. A registered sole proprietor normally requests REQ radiation when business activity ends, then deals with tax accounts and the individual income-tax return. Revenu Québec separately requires an individual in business who stops commercial activity to inform it. (quebec.ca)

A **general or limited partnership** has its own REQ winding-up route. For a partnership that dissolves and liquidates, the REQ online process calls for a notice of dissolution, a notice naming a liquidator, and a closing notice, sent one at a time after the preceding notice is deposited. The closing notice triggers cancellation of its registration. Partners should settle who signs, who controls records, and when the final fiscal period ends before starting the sequence. (quebec.ca)

A **Québec corporation** follows a corporate dissolution route. The REQ distinguishes a declaration of dissolution where there is no liquidation from a liquidation notice followed by a closing notice where liquidation is required. Shareholder consent is given by special resolution under Québec corporate law. The corporation

must be registered, current on its initial and annual update declarations, and current on applicable duties before the REQ filing. The dissolution certificate supplies the legal end date and time. (legisquebec.gouv.qc.ca)

A **federal corporation operating in Québec** has two jurisdictions to clear. Corporations Canada handles federal dissolution; a private legal person formed outside Québec that is registered with the REQ uses Québec's registration-cancellation route. Federal incorporation does not make the Québec register or provincial tax files disappear. Corporations Canada directs the company to submit articles of dissolution online once the legal conditions are met. (ised-isde.canada.ca) (ised-isde.canada.ca)

Table 1 is a jurisdiction and legal-form crosswalk. The "do not do before" column is a practical dependency check; it does not replace the agency's own filing instructions.

Legal form and action	Responsible agency	Prerequisite and portal or form	Evidence to retain	Do not do before
Registered sole proprietor: radiation	REQ	File a declaration of radiation in **Mon bureau**, Gestion de l'entreprise. (quebec.ca)	Deposited declaration and public status. (quebec.ca)	Identify remaining tax accounts and a records custodian.
General or limited partnership: dissolution and liquidation	REQ	Submit the **three notices sequentially** in the partnership service. (quebec.ca)	Each deposit, then the closing notice and cancelled registration. (quebec.ca)	Agree on winding up and capture records.
Québec corporation: dissolution, with liquidation if required	REQ	Bring annual filings current; use the dissolution service or liquidation notices. (quebec.ca)	Certificate with effective date and time. (quebec.ca)	Settle or provide for obligations and assess retained property. (quebec.ca)
Federal corporation: dissolution	Corporations Canada	Submit articles of dissolution online after property and liabilities are addressed. (ised-isde.canada.ca) (ised-isde.canada.ca)	Federal certificate and search result. (ised-isde.canada.ca)	Resolve corporate authorization and assets.
Federal corporation registered in Québec: registration cancellation	REQ	File Québec declaration of radiation after the provincial registration is no longer required. (quebec.ca)	REQ deposit and public status. (quebec.ca)	Verify both federal and Québec files.
Québec GST/HST and QST registrations	Revenu Québec	Request cancellation, normally together, on **LM-1.A**. (revenuquebec.ca)	Written notice with effective date.	Reconcile sales, property, returns and remittances.
CRA program accounts, where applicable	CRA	Use the account-specific online service or **RC145** as instructed. (canada.ca)	Closure confirmation and final return receipts.	Process final returns and amounts due. (canada.ca)

The table shows why **REQ radiation alone is not a tax-account closure**. It also prevents the opposite error: cancelling a tax registration does not dissolve a corporation. For the common Québec location, direct GST/HST and Québec sales tax (QST) cancellation through Revenu Québec; use CRA's GST/HST closure procedure only for a CRA-administered GST/HST account. (canada.ca)

Tax Accounts and Final Filings

GST/HST and QST: choose the effective date carefully

A Québec registrant must file missing GST/HST and QST returns, pay any amounts due, and request cancellation of the registrations. Revenu Québec says the two registrations should generally be cancelled together; it sends a written notice stating the effective date. The final reporting period is created by cancellation, and the final return is generally due **one month** after that period ends. Reconcile the notice against the books instead of assuming the last invoice date is automatically the last reporting date. (revenuquebec.ca)

Inventory and equipment make this step more than an administrative checkbox. Revenu Québec describes deemed-sale treatment for certain property held when registration ends, including tax calculated on fair market value for noncapital property. A company with retained computers, inventory or other assets should calculate the consequence before fixing the cancellation date or distributing property. This is a strong reason to obtain accounting advice when assets are material. (revenuquebec.ca)

For a **CRA-administered GST/HST account**, CRA asks for the business number, legal name, reason and cancellation date, and a final return with amounts owing. CRA states that where the business ends, the cancellation date is the day it closes. That CRA page should not be substituted for Revenu Québec's procedure for a business physically located in Québec. (canada.ca)

Payroll and other Québec accounts

An employer closing operations must make the last Québec source-deduction payment, file required forms and separately ask Revenu Québec to cancel its source-deduction registration using **LM-1.A**. If business activity ceases during the year, Revenu Québec's payment schedule identifies the **seventh day** after cessation for the last remittance. Its RL-1 guide sets the **thirtieth day** after cessation for RL-1 slips and the related summary. These dates are tied to cessation and can precede the corporate return deadline. (revenuquebec.ca)

On the federal side, CRA directs an ending employer to remit withheld Canada Pension Plan contributions, employment insurance premiums and income tax within **seven days**, and to file final T4 or T4A information within **30 days**. CRA closes a payroll account after deductions and information returns are complete; eligible owners or authorized representatives can request closure online. Generally, issue an electronic Record of Employment (ROE) within five calendar days after the end of the pay period in which an employee experiences an interruption of earnings. Check the Service Canada ROE guide for paper ROE and pay-cycle deadlines. Obtain payroll reports and access credentials before closing portals. (cnesst.gouv.qc.ca)

If the employer has a Québec workplace insurance file, the **Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST)** needs a separate update. It sets a **45-day** period after the permanent departure of the last worker for reporting that date and submitting the salary declaration. Its closure guidance says portal access ends when the file closes, so save notices and declarations first. A business that merely continues without workers also falls within its change-reporting examples. (cnesst.gouv.qc.ca) (cnesst.gouv.qc.ca) (cnesst.gouv.qc.ca)

Income tax and partnership information returns

A sole proprietor reports the last business period through the personal income-tax system, with Québec form **TP-80** where applicable; the owner does not file corporate dissolution papers for the proprietorship. A partnership may need a final information return for the period ending on cessation, and Revenu Québec's partnership guide identifies the earlier of **90 days** after cessation or the normal due date for missing returns. Each partner also needs the relevant personal or corporate reporting based on their own status. (revenuquebec.ca)

A Québec corporation generally continues filing provincial corporation income-tax returns until dissolution. Revenu Québec calls for a return for the dissolution year through the date on the certificate, and its general corporate filing deadline is **six months** after the tax year ends. A federal **T2** return is likewise normally due within **six months** after the corporation's year end; the final T2 identifies the tax year ending on the dissolution date. The filing deadline and the deadline for paying any balance are separate questions. (canada.ca)

Table 2 inventories the last filings and immediate evidence to save. The listed clocks apply to the described triggering event, not every account holder; verify current dates and forms with the agency before filing.

Account or filing	Trigger and working deadline	Final evidence
Québec GST/HST and QST	Cancellation creates final period; return generally **one month** after its end. (revenuquebec.ca) (revenuquebec.ca)	Cancellation notice, final returns, payment proof.
Québec source deductions and RL-1	Last remittance by **day 7** after cessation; RL-1 package by **day 30**. (revenuquebec.ca) (revenuquebec.ca)	Remittance receipt, slips, summary.
CRA payroll	Final remittance within **7 days** of ending; T4/T4A within **30 days**. (canada.ca) (canada.ca)	Remittance and information-return receipts.
Record of Employment (ROE)	Issue an ROE for each former employee; check the Service Canada ROE guide for the applicable paper or electronic deadline.	ROE submission or employee-copy record.
CNESST insurance file	Report last worker and final salary declaration within **45 days**. (cnesst.gouv.qc.ca)	Submitted declaration and closure notice.
Québec corporate income tax	Return generally within **six months** after tax year end; dissolution year ends on certificate date. (revenuquebec.ca) (revenuquebec.ca)	CO-17 acceptance and assessment.
Federal corporate income tax	T2 generally within **six months** of tax year end; identify final dissolution period. (canada.ca) (canada.ca)	T2 acceptance and assessment.
Québec partnership information	Final period on cessation; check **90-day** or normal due date, whichever is earlier. (revenuquebec.ca)	Final information-return receipt and partner copies.

The short payroll and sales-tax clocks explain why an owner should establish the operating end date before submitting a legal-form filing. The corporation's eventual certificate date then governs its final corporate period. Filing a registry document first can create a rushed reconciliation; waiting indefinitely for the annual tax filing can also leave a corporation legally alive. (canada.ca)

A Practical Closure Sequence

Prepare a controlled handoff

Start with a single closure file. Record the exact legal name, Québec enterprise number (NEQ), CRA business number (BN), tax account identifiers, account holders, authorized signers and the date operations actually stop. List unpaid invoices, customer deposits, assets, contracts, permits, employees and service providers. The file should distinguish **requested**, **accepted**, **effective**, and **final-return filed** dates. CRA's business number is an identifier with separate program accounts, so one number can correspond to several different closure actions. (canada.ca)

Next, preserve access before cancelling anything. Export bookkeeping and payroll data, downloadable portal notices, bank statements, sales-tax histories, supplier invoices and signed corporate resolutions. CNESST expressly warns that its portal documents cease to be accessible after file closure. Keep a working bank account until refunds, final tax payments and any remaining receipts clear; confirm the bank's own closure procedure separately. This is a sequencing precaution, not a fixed statutory waiting period. (cnesst.gouv.qc.ca)

For a corporation, decide whether assets or obligations require liquidation, and obtain the required owner approval. Québec law uses a **special resolution** for shareholder consent to dissolution; the REQ has different documentation for no-asset cases and liquidation cases. For a federal corporation, Corporations Canada requires property to be distributed and liabilities discharged before dissolution. An owner who cannot tell whether obligations have been fully settled should have counsel or an accountant review the file before requesting a certificate. (legisquebec.gouv.qc.ca) (ised-isde.canada.ca)

Then complete account-specific filings: payroll remittances and slips, CNESST salary declarations if applicable, sales-tax returns and cancellation, other consumption-tax registrations where present, and any final partnership or corporate returns. Revenu Québec specifically instructs corporations and partnerships to request GST and QST cancellation **before dissolution**. CRA's closing-account guidance, meanwhile, says a corporation should consult **RC145** and send dissolution articles after dissolution to close its CRA accounts. Treat those as agency-specific dependencies, not a single universal order. (canada.ca)

Permits, addresses and custody

Sector licences may outlive the REQ entry. The **Régie du bâtiment du Québec (RBQ)** describes a signed letter for abandonment of a construction licence. The **Office de la protection du consommateur (OPC)** directs an itinerant merchant closing its business to report permit cancellation through its merchant portal. The **Régie des alcools, des courses et des jeux (RACJ)** has a separate notification route for the amusement-device licence it describes. These are conditional examples: check the agency that issued each actual permit. (rbq.gouv.qc.ca) (opc.gouv.qc.ca) (racj.gouv.qc.ca)

For a Montréal location, an occupancy permit is tied to both the premises and operator. That makes municipal permit status a separate item to check with the borough when leaving a site; the general permit page does not establish a universal closure form. If the business sponsors a registered pension plan and is its only participating employer, Retraite Québec says the plan ends with closure, and its termination process has a participant notice deadline. Owners with a plan should involve the administrator early. (montreal.ca) (retraitequebec.gouv.qc.ca) (retraitequebec.gouv.qc.ca)

Mail continuity matters because tax notices and residual payments may arrive after the office closes. Canada Post offers business mail forwarding for moves, but says standard forwarding excludes mail sent through a privately administered mailbox. The relevant provider's terms and a direct address update with each agency should therefore be checked before giving up a virtual address. **2727 Coworking** describes its Montréal virtual mailbox as a street-address service and states that it does not forward mail and keeps physical mail for six months. Those first-party terms illustrate why an owner using such a service must arrange collection and update senders directly. (canadapost-postescanada.ca) (canadapost-postescanada.ca) (2727coworking.com) (2727coworking.com)

Table 3 is a blank closure tracker to copy into the working file. It records proof rather than assuming that sending a form completes the action.

Item	Owner	Target effective date	Submitted date	Accepted or confirmed date and document
Final payroll, slips and ROEs				
GST/HST and QST cancellation and final return				
Corporate or partnership legal filing				
REQ status check				
CRA program-account closure				
Permits, CNESST, pension and address changes				
Record custodian and mail recipient				

A line should remain open until its receipt or public status is saved. The REQ's enterprise file shows cancellation dates and circumstances, while Corporations Canada's search can confirm the federal company's public existence status. A tax-account closure requires its own agency evidence. (ised-isde.canada.ca)

Data Analysis and Evidence

The most useful quantitative comparison is **deadline dispersion**, because it shows why closure is not a one-form exercise. CRA's final payroll remittance guidance uses **seven days** after the business ends; CNESST sets **45 days** from the last worker's permanent departure for its employer update and salary declaration; and a federal corporate income-tax return is generally due within **six months** of the tax year end. These periods start from different events. An operating end date, a last worker's departure and a corporate year end can occur on different days, so owners should keep a separate calendar entry for each account. (canada.ca) (cnesst.gouv.qc.ca) (canada.ca)

Filing fees give another useful distinction. The REQ states that the ordinary declaration of radiation carries **no filing fee**, and Corporations Canada says there is **no filing fee** for its certificates of intent to dissolve or dissolution. These statements do not erase outstanding annual duties, tax balances, professional fees or

sector permit costs. Fee schedules should be checked at submission, especially if earlier years remain open. (ised-isde.canada.ca)

Records have **several retention clocks**. Québec corporate law specifies a **five-year** period after the dissolution certificate for corporate books and a **six-year** period after the relevant financial year for accounting books. Corporations Canada's custodian guidance refers to **six years** after federal dissolution. These categories overlap in practice, so a custodian should classify records and use the latest applicable end date, with extra care for tax material and property histories. A company should preserve not just its certificates but also the ledgers and source documents that explain its final returns. (legisquebec.gouv.qc.ca) (legisquebec.gouv.qc.ca) (ised-isde.canada.ca)

For an agency with live employer accounts, data preservation may be time sensitive: CNESST says to keep salary-declaration supporting documents for **six years** and warns that its portal access ends once its insurance file closes. The record custodian should store readable exports, filing receipts, tax assessments and proof of the closure date, with access available for later questions. (cnesst.gouv.qc.ca) (cnesst.gouv.qc.ca)

Worked Checklists

Solo Montréal consultant (hypothetical example)

Assume a registered sole proprietor with no employees, a Québec GST/HST and QST registration, a bank account and a rented mailbox. The owner's checklist is:

- **Set the date:** record the final commercial activity, collect outstanding invoices and inventory any retained equipment.
- **Close sales tax correctly:** reconcile GST/HST and QST, request cancellation together through Revenu Québec, then file the final return by the applicable date on the notice. (revenuquebec.ca)
- **Notify income tax:** tell Revenu Québec of the cessation and report the business's final period on the individual return, using TP-80 as applicable. (revenuquebec.ca)
- **Clear the register:** file the sole proprietor's declaration of radiation through Mon bureau and save the resulting REQ status. (quebec.ca)
- **Handle federal accounts:** check the BN for any CRA-administered program account requiring a separate closure. (canada.ca)
- **Preserve access and mail:** download bank and tax records, set a direct receiving address for late notices, and arrange pickup or provider-specific handling before cancelling the mailbox. (canadapost-postescanada.ca) (2727coworking.com)

No corporation is dissolved in this example, because the enterprise has no distinct corporate existence. The key risk is assuming that REQ radiation closes the sales-tax file; Revenu Québec requires the separate cancellation request. (quebec.ca)

Small incorporated agency (hypothetical example)

Assume a Québec corporation with several shareholders, staff, equipment, a Montréal office and a CNESST account. Its working list is longer:

- **Approve the path:** obtain the proper shareholder resolution and determine whether the property and obligations call for liquidation or a declaration of dissolution. (legisquebec.gouv.qc.ca)
- **Secure records:** export payroll, tax, bank and CNESST portal material and designate a custodian before closing access. (cnesst.gouv.qc.ca) (legisquebec.gouv.qc.ca)
- **Finish employer filings:** complete Québec and CRA remittances, RL-1 and T4/T4A packages, and the CNESST last-worker report and salary declaration on their separate clocks. Issue a Record of Employment (ROE) to each former employee. (cnesst.gouv.qc.ca)
- **Clear indirect tax:** settle GST/HST and QST returns, assess retained property and request cancellation before dissolution. (revenuquebec.ca)
- **Complete corporate steps:** keep REQ filings current, submit dissolution or liquidation documents, and preserve the certificate date for the final Québec and federal corporate periods. (quebec.ca)
- **Close residual files:** use CRA's relevant program-account process and check sector licences, municipal permit status, pension obligations and mail. (montreal.ca) (retraitequebec.gouv.qc.ca)

A **federally incorporated** version substitutes Corporations Canada's articles and certificate for the Québec corporate dissolution document, and then checks the Québec registration separately. The tax and employer-account inventory still applies where those accounts exist. (ised-isde.canada.ca)

Implications and Future Directions

The durable way to close a business is to treat the process as a set of account and entity dependencies. The legal form determines whether the owner files radiation, partnership notices or corporate dissolution papers. The account list determines what Revenu Québec and CRA must separately close. A closure date should be supported by the books, and every submission should be paired with a receipt, accepted effective date or public status check. (quebec.ca)

The highest-value early decision is whether the company can settle liabilities and account for its property. Québec's corporate path distinguishes no-liquidation and liquidation filings; federal guidance similarly requires property and liabilities to be dealt with before dissolution. Uncertain ownership, significant assets, multiple shareholders, employee accounts or creditor balances are sensible triggers for professional review. The guide does not address inability to pay, a sale of the business, or employee termination decisions. (ised-isde.canada.ca)

Businesses with addresses or workspaces should schedule address and mail changes before ending service. The 2727 Coworking virtual tour describes desks and private offices, but the relevant closure fact is the company's separate mailbox terms: it offers an address and holds physical mail for a limited period without forwarding it. Canada Post's exclusion for privately administered mailboxes reinforces the need to give agencies and counterparties the new address directly. (2727coworking.com) (2727coworking.com) (canadapost-postescanada.ca)

Digital forms and agency pages can change. The closure tracker should therefore keep the source page, date checked, form version, submitted copy and acceptance evidence for each action. The official pages cited here were reviewed for the publication date; confirm deadlines, fees and current service options again immediately before filing.

Frequently Asked Questions (FAQs)

How do I deregister a business with the REQ?

For a registered individual business, use the REQ declaration of radiation in Mon bureau. For a general or limited partnership that is dissolving, use the separate three-notice process. A Québec corporation uses dissolution or liquidation documentation; a federal corporation registered in Québec separately addresses its Québec registration. Save the deposit and check the public file afterward. (quebec.ca)

Does REQ radiation close Revenu Québec or CRA accounts?

No. Revenu Québec requires a separate cancellation request for GST/HST and QST and, if applicable, the source-deduction file. CRA says each program account has its own closure process and provides RC145 for one or more BN accounts. (canada.ca)

How do I close a Revenu Québec business account?

List the actual registrations first. Request GST/HST and QST cancellation, generally together, on LM-1.A; file missing and final sales-tax returns and pay any amount due. If the business was an employer or corporation, also address the source-deduction and corporate income-tax files as applicable. Save Revenu Québec's written effective-date notice. (revenuquebec.ca)

How do I close a CRA business number or payroll account?

Check which CRA program accounts exist. For payroll, finish deductions and information returns before requesting closure. RC145 is the form CRA identifies for closing one or more BN accounts. A corporation should send its dissolution documentation as CRA instructs. A typical Québec GST/HST registrant should follow Revenu Québec's GST/HST administration route, rather than assuming CRA's GST/HST page governs it. (canada.ca)

What final tax returns are required?

The answer follows the entity and accounts: final GST/HST and QST returns for a registrant, payroll slips and summaries for an employer, the final personal business period for a sole proprietor, a partnership information return where required, and corporate returns through dissolution for a corporation. The most immediate clocks in this guide are the **7-day** payroll remittance, **30-day** slip and **one-month** sales-tax final return periods. (revenuquebec.ca)

Conclusion

Closing a Québec business requires an **entity decision** and an **account inventory**. A sole proprietor usually radiates the registration; a partnership follows its winding-up notices; a Québec corporation dissolves under the applicable route; and a federal corporation addresses both federal dissolution and any Québec registration. None of those registry events, by itself, proves that sales-tax, payroll, corporate-income-tax, permit or workplace insurance accounts have been closed.

Set an operating end date, reconcile assets and obligations, complete short-clock remittances and slips, request account cancellations, obtain the legal-form documents, and file final income-tax returns. Keep access to records and mail until receipts and decisions can be preserved. The closure tracker should finish with both agency confirmations and a public registry status check. A submitted form is only one milestone: the owner should also record its effective date, the last return linked to it, and where the confirmation is stored. That record makes the sequence understandable later to an accountant, a former partner or a new records custodian. It also reduces the chance of treating an inactive account as a completed closure.

Where property, liabilities, shareholders or employees make that sequence uncertain, have an appropriate professional review it before submitting dissolution papers. The same applies if the intended closure date conflicts with the timing of a final sale, a remaining asset or a required remittance. A careful, documented sequence is more useful than a single generic checklist because each business has a different mix of entity filings and program accounts.

Source links

Links cited in this article, in order of first appearance. Full addresses are provided for readers using extracted text.

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About 2727 Coworking

2727 Coworking is a Montreal workspace and business-address provider. We serve people who need a place to focus, meet, run a small business or establish a professional mailing presence. Our website offers English and French information about workspace options and services, alongside educational resources for operating a business in Canada.

A workspace that fits the day

Our workspace options include private offices, day passes and desks, and a conference room. These formats help individuals and teams compare a dedicated office with more flexible ways to work or hold a meeting. Prospective members can explore the virtual tour, review current pricing and book a visit before choosing a workspace.

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2727 Coworking provides business-address and virtual-mailbox services. Our resources explain the documents and practical questions involved, including guidance for people outside Canada. Service eligibility, included features, availability and access arrangements should be confirmed on the applicable service page or with our team.

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We publish guides, research and planning tools about workspace decisions, business addresses and starting a business in Canada. Our incorporation research includes information for people inside Canada and abroad, with jurisdiction-specific material to help readers identify the next questions to investigate. These educational resources complement our workspace and address services; they are not individualized legal, tax or immigration advice.

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A business address alone does not establish tax residence, immigration status, banking approval or eligibility for a government program.

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